

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 156 – HB 166

March 25, 2017

**SUMMARY OF ORIGINAL BILL:** Deletes the 90-day limit that a retired teacher who is a member of the Tennessee Consolidated Retirement System (TCRS) can be employed as a substitute teacher and continue to draw retirement allowance. Deletes requirement for the director of the school system to certify that no other qualified personnel are available to substitute when considering employment of a retired teacher as a substitute teacher.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

**SUMMARY OF AMENDMENT (004267):** Deletes and rewrites the bill such that the only substantive change is to require the director of the school system to certify that no other qualified personnel are available to substitute teach.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

Assumptions for the bill as amended:

- Increasing the availability of substitute teachers will not impact expenditures related to paying wages to substitute teachers.
- There will be no impact on the Basic Education Program funding.
- Retired teachers will still be required to meet other conditions under Tenn. Code Ann. § 8-36-805 in order to continue drawing retirement allowance including the maximum compensation allowed for work as a substitute teaching.
- As a result, increasing the number of days a retired teacher can be available as a substitute teacher will not have a significant impact on retirement benefits paid to teachers.

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**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink that reads "Krista M. Lee". The signature is written in a cursive, flowing style.

Krista M. Lee, Executive Director

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